

Filed for intro on 02/02/95
House Bill _____
By _____

Senate Bill No.SB0384
By Haun

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 3, relative to the sale of diesel fuel.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-3-820, is amended by designating the present subsection (a) to be subdivision (a)(1) and by adding the following new subdivision:

(a)(2) With respect to purchases of diesel fuel which is indelibly dyed in accordance with IRS regulations and is legal for exempt use only, then such fuel shall be considered a nontaxable product and therefore purchasers of such product shall not be required to obtain a prepaid user authorization or a limited user permit as specified in 67-3-804, nor would such purchase be required to execute an exemption affidavit as specified in 67-3-818.

SECTION 2. Tennessee Code Annotated, Section, 67-3-111, is amended by designating the current language as subsection (a) and adding the following language to be designated as subsection (b):

(b) Whenever selling diesel fuel which is indelibly dyed in accordance with IRS regulations and is legal for exempt use only, the seller must include the following

statement on the invoice to the buyer, if the fuel is located outside the bulk transfer/terminal and is not sold from a retail pump posted with the statement: "DYED DIESEL FUEL - NONTAXABLE USE ONLY - PENALTY FOR TAXABLE USE".

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

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